



4626 Albuquerque Street
 San Diego, CA 92109
www.payrolling.com

Dear Worker:

Welcome to Payrolling.com! We will be your legal employer while you are working on assignment at our Client Company.

As your legal employer, Payrolling.com processes your paperwork, taxes, paychecks and benefits, and handles all state, federal and local tax processing. You will report your time using TimeQ, our online time reporting system. A username and password for TimeQ will be emailed to the email you provide on this new hire paperwork. Approved hours are due by Monday at 2pm PST for weekly processing. Your on-site supervisor or manager will electronically approve your hours in TimeQ. **Please note that if your hours are approved in TimeQ after the specified deadline, your paycheck will be processed in the next payroll run.**

	Direct Deposit	Visa Pay Card	Check
When are my hours due?	Unless otherwise specified, approved hours are due by 2PM PST each Monday.		
When will I get my money?	Thursdays	Two – Three days	Mailed on Wednesdays
How do I sign up?	Online or attached form	Online or attached form	No action required

While on assignment, you will have a dedicated Account Manager who will process your paychecks and can assist you with any questions that may arise. Please contact your Account Manager with any questions at:

Payrolling.com
 800-691-3075 toll-free
 858-866-2600 direct
 858-866-2601 fax
payroll@payrolling.com

As an associate of Payrolling.com, a variety of benefits and services are available to you including:

- **Benefits:** group medical/dental coverage, 401(k), flexible spending accounts and discount fitness center memberships (application deadlines may apply).
- **Direct Deposit:** the quickest way to receive your paycheck. Online enrollment is available.
- **VISA PayCard:** have your check deposited each week onto this convenient paycard. (No credit check required)
- **Online W-2s:** W-2 forms will only be available via our website at www.payrolling.com or to download and print at the beginning of each year.
- **Job Placement Assistance:** upon completion of your assignment, email your resume to resumes@payrolling.com.
- **Employee Handbook:** review your employee handbook online at www.payrolling.com.

Please Note: Payrolling.com utilizes the E-Verify database for all new hires

PLEASE RETAIN THIS PAGE FOR YOUR RECORDS

Payrolling.com Temporary Assignment Agreement

Employee

I understand that my employer is Payrolling.com. By signing below, I acknowledge that I understand and have read the information in this packet.

Employee Full Name:		SSN:	DOB:	
Mailing Address (for check and paperwork):		City	State	Zip
Home Phone: ()		Work Phone: ()		
Primary Email:		Secondary Email:		
Signature:		Date:		

A legible email address is required as Payrolling.com frequently emails policy updates and notifications. Your email will be kept private and will never be sold or rented.

Client

Client Company:				
Zip Code of Work Location:		Department:		
Job Title/Description:				
Hourly Pay Rate:	Start Date:	End Date (if applicable):	Hours per Week:	Work State:
Primary Approver Name:		Email:	Phone: ()	
Secondary Approver Name:		Email:	Phone: ()	
PO # (if applicable):				
PO Starting Date:		PO Expiration Date:		PO Starting Amount:
PO Contact #1:		Email:	Phone: ()	

Client Authorization

I understand as the authorized client representative I am responsible for making sure the information above is complete and accurate.

Signature (Authorized Client Representative):		Printed Name:	
Email:		Phone: ()	

Employee Information

I understand and agree to the following: (Initial by each item and sign at the bottom)

1. ____ I understand that my employer is **Payrolling.com** and that I am a temporary employee working for Payrolling.com and assigned to a Client Company. I am not an employee of Payrolling.com until there is confirmation of receipt of my paperwork and I receive my Payrolling.com welcome letter. This does not represent a contract of employment.
2. ____ My employment with **Payrolling.com** and assignments at their Client Companies are considered “at-will”. I understand that either party can terminate assignments at any time with or without cause.
3. ____ I am paid on actual hours worked (unless otherwise agreed) and hours must be preauthorized by a Client Company representative. I will not work overtime nor incur business expenses unless approved in advance by an authorized supervisor at the Client Company. The time records submitted must reflect hours worked for corresponding days and pay weeks. As a Payrolling.com employee, I understand that my pay week starts on Monday and ends on Sunday.
4. ____ If an adjustment is necessary on my check or timecard or **if I have been denied any type of earnings or benefits, I will contact Payrolling.com immediately**. Timecards or payments may be disputed within thirty days after receipt. After that time, I release **Payrolling.com** and the Client Company from any liability for those hours, wages or any other compensation.
5. ____ I understand that unless otherwise specified, my approved hours are due by 2 PM PST every Monday*. **Checks are issued on Wednesdays and funds will be available according to the payment choice (see chart below – holidays may affect pay dates):**

	Instant Direct Deposit	Visa Pay Card	Check
When will I get my money?	See Direct Deposit Form	Two – Three days	Two - Ten days
How do I sign up?	Online or attached form	Online or attached form	No action required

** Biweekly and Semi-monthly payroll please reference the welcome letter for exact approval deadlines and pay period dates*

6. ____ I understand that **Payrolling.com** pays overtime based on state and federal laws. *If applicable*, I realize that I may not qualify for overtime if the position has been deemed as Hourly/Salary Exempt. Payrolling.com complies with the Federal Labor Standards Act. Unless otherwise notified, holiday/vacation/sick days are not paid by **Payrolling.com**. I understand that I am paid for actual time worked.
7. ____ **Benefits:** Through **Payrolling.com**, I may be eligible for medical/dental insurance, flexible spending accounts, 401(k) plan and corporate fitness memberships. (A summary of benefits is included with this packet or can be found at www.payrolling.com). **I understand that there are enrollment deadlines for benefits.**
8. ____ I will review the Employee Handbook (located on the Payrolling.com website, www.payrolling.com, or by contacting a Payrolling.com representative) within 5 days of signing this agreement and agree to abide by the policies outlined therein.
9. ____ I understand that it is my responsibility to notify **Payrolling.com** within 48 hours of completion of my assignment and to provide an updated resume to resumes@payrolling.com. Failure to do so may result in denial of unemployment benefits. I understand that I am responsible for returning all employer equipment (i.e. work badge, uniform, laptop, etc.) within 48 hours of termination of my assignment.
10. ____ I also understand that I am required to download my W-2 form from www.payrolling.com/www.timeq.com at the beginning of the year. If I am unable to do this, I understand I will need to opt out by calling 1-800-691-3075 at the beginning of the year.
11. ____ I have read and understand the information in this packet: FMLA, ERISA, Drug & Substance Abuse Policy, Illness and Injury Prevention Program, Equal Employment Opportunity, Accident and Worker’s Compensation Information, Physician Pre-designation (CA only), Harassment and the other policies contained on the following pages. I agree to comply with these polices and voice grievances to Payrolling.com and client company.
12. ____ I understand that Payrolling.com utilizes the E-Verify and SSA check database for all new hires.

Equal Employment Opportunity

Payrolling.com’s policy is to provide equal employment opportunities to all qualified people. Decisions relating to employment, advancement, training, transfer, discipline, termination or any other personnel activity are not based on race, color, religion, gender, sexual orientation, pregnancy, national origin, ancestry, age, marital status, physical or mental disability or medical condition.
 (Optional) Equal Employment Opportunity: Male Female; Caucasian African/American Hispanic or Latino Asian
 American Indian or Alaskan Native Native Hawaiian or Pacific Islander 2 or more
 Veteran Disabled Veteran disabled other _____

California employees: For detailed information on California regulations, including information on the Paid Family Leave and State Disability programs, please visit www.payrolling.com.

Signature: _____ **Print Name:** _____ **Date:** _____

General Information

This is an abridged copy of the **Payrolling.com** Employee Handbook. The complete version is available online at www.payrolling.com or by asking your Account Manager for a hard copy. **It is your responsibility to review the handbook within 5 days of completion of this packet.** The handbook provides you with general policy information, our Illness and Injury Program and instructions to follow if an accident occurs.

Eligibility to Work in the United States

The Immigration Reform and Control Act of 1986 (IRCA) requires that companies operating in the United States hire only people legally eligible to work here. You must prove your employment eligibility by showing support documentation listed on Immigration and Naturalization Service (INS) form M-274. The company complies fully with IRCA. Verifications will be conducted, and each hiring authority will properly complete documentation. Original I-9 forms are filed separate from your personnel records.

You must present enough documentation to legally verify your eligibility to work in the United States within 3 business days of your start date. Acceptable documents are listed in the instructions for completing the I-9 form. You must present original documents. Photocopies won't be accepted. If you present immigration documents, use the same name shown on those documents on the I-9 form and all payroll forms. You are responsible for updating any eligibility documents before they expire. Payrolling.com utilizes E-Verify for all employees.

FMLA (Family and Medical Leave Act of 1993)

The FMLA allows "eligible" employees to take up to 12 weeks of unpaid leave for "qualifying" events during any 12 month period. For more information on your FMLA rights, please see your employee handbook at www.payrolling.com or contact the Payrolling.com benefits department.
Statement of ERISA Rights

As a participant covered plan(s), you are entitled to certain rights and protection under the Employee Retirement Income Security Act of 1974(ERISA). ERISA provides that all plan participants shall be entitled to:

- Examine without charge, at the Plan Administrator's office, all plan documents including insurance contracts documents copies filed by the plan with the U.S. Department of Labor such as annual reports and plan descriptions.
- Obtain copies of all plan documents and other plan information upon written request to the Plan Administrator.

Please contact the **Payrolling.com** benefits department for complete ERISA information.

Drugs in the Workplace & Harassment

Drugs in the Workplace

The possession, distribution or use of alcohol, controlled substances or illegal drugs in the workplace is absolutely prohibited. Violations of this policy will result in immediate termination and may have legal consequences.

Selected Client Companies of **Payrolling.com** require that all temporary employees assigned to their company be tested for drugs and/or alcohol. Your signature indicates that you understand that if you consent to a drug and/or alcohol screening procedure, either prior to or after beginning a temporary assignment at the Client Company, and do not report prescription drug usage at the time of the drug screening, any drug that is found present may indicate improper drug usage. You also agree that you understand that a positive indicator of the presence of improper drugs and/or alcohol will result in disqualification for employment with **Payrolling.com**.

It is important to understand that any refusal to take this drug and/or alcohol screening does not preclude you from working at other Payrolling.com Client Companies, but that your refusal will result in Payrolling.com being unable to assign you to any of our Client Companies that do require a controlled substance test.

Harassment

It is the policy of Payrolling.com to provide a work environment free from harassment of any kind. This can include, but is not limited to verbal, physical, visual, electronic, and sexual harassment. We are all expected to adhere to a standard of conduct that is respectful of all persons within the work environment. Harassment can take many forms including, but not limited to: words, signs, pranks, intimidation, physical contact or violence. It does not have to be sexual in nature. Any form of harassment or reprisal will not be tolerated.

All employees have a responsibility to keep the workplace free from harassment. Any employee who believes that the actions or words of a manager, co-worker, client company or vendor constitute unwelcome harassment has a responsibility -- and is strongly encouraged -- to report it as soon as possible to Payrolling.com. All complaints of harassment will be investigated promptly and in as impartial and confidential a manner as possible.

Sexual Harassment

While all forms of harassment are prohibited, it is important that we emphasize that sexual harassment is specifically prohibited. Each employee has the responsibility to maintain the workplace free of any form of sexual harassment.

Sexually harassing conduct in the workplace, whether committed by managers, co-workers, client companies or vendors includes, but is not limited to:

1. Sexual flirtations, touching, advances, or propositions.
2. Verbal abuse of a sexual nature.
3. Graphic or suggestive comments about an individual.
4. Using sexually degrading words to describe an individual.
5. The display in the office of sexually suggestive objects or pictures.
6. Use of Internet or email to transmit harassing or inappropriate messages or images.

Any employee who believes that the actions or words of a manager, co-worker, client companies, or vendor constitute unwelcome harassment, either sexual or otherwise, has a responsibility -- and is strongly encouraged -- to report it as soon as possible to Payrolling.com.

All complaints of harassment will be investigated promptly and in as impartial and confidential a manner as possible.

Workplace Violence

Payrolling.com does not tolerate any type of workplace violence committed by or against employees. Employees are prohibited from making threats or engaging in potential violent activities. Any potential dangerous situations must be reported to Payrolling.com immediately. Payrolling.com will investigate reports of threats or violent activities.

Safety and Illness and Injury Prevention Program

At Payrolling.com we take safety seriously. Please do the same.

Safety in the Workplace:

We work with our Client Companies with the goal in mind of ensuring that you are provided a safe and healthy work environment. Although we will never knowingly allow your assignment to continue in unsafe working conditions, sometimes unsafe situations or accidents occur. If your job description and/or duties change or if you feel your work environment is unsafe, please contact us **immediately**. Please keep the following in mind:

- 1.) You should not undertake a job without having received instructions on how to properly do the job and have been authorized by the Client Company to perform that job.
- 2.) You should not undertake a job that appears to be unsafe or use chemicals without understanding their toxic properties.
- 3.) If you encounter any unsafe working conditions while on assignment, you **must** call our office and report them to one of our Account Managers.

While working at the Client Company, **Payrolling.com** will not have direct control of how your work is to be performed. You therefore have the responsibility to follow the guidelines contained in this safety policy and to familiarize yourself with the safety procedures and Illness and Injury Prevention program of any Client Company to which you are assigned.

Please note that a complete list of Payrolling.com policies and government laws are posted in the Payrolling.com office.

Emergency Contact:

Name: _____ Relationship: _____ Phone: _____

Illness and Injury Prevention Program

If a Client Company or Payrolling.com employee finds that their worksite, job description or employer in general does not provide a safe work environment or meet the standards outlined in the Illness and Injury Prevention Program, it is their responsibility to inform Payrolling.com as soon as possible. Contact information is located below for ease of reference.

Responsibility: The Injury and Illness Prevention (IIP) Program administrator, Bob Safe, alongside with the IIP administrator at the Client Company, have the authority and the responsibility for implementing and maintaining the IIP program for **Payrolling.com**. Managers and supervisors are responsible for implementing and maintaining the IIP Program in their work areas and for answering worker questions about the IIP Program.

Compliance: All workers, including managers, supervisors, **Payrolling.com** contacts in HR and in other supervisory positions are responsible for complying with safe and healthful work practices. Our system of ensuring that all workers comply with these practices includes one or more of the following practices:

- Informing workers of the IIP Program. (The program you are currently reading).
- Encouraging Client Companies to evaluate safety performance of all workers.
- Indirectly or directly disciplining workers for failure to comply with safe and healthful work practices, including probation or termination depending on the severity and/or cause of the incident.

Communication: All managers and supervisors are responsible for communicating with all **Payrolling.com** employees about occupational safety and health in a readily understandable form. All **Payrolling.com** employees are encouraged to inform their Client Company managers and supervisors of workplace hazards without fear of reprisal. Our communication system includes one or more of the following items: informing employees of the IIP Program both verbally and through written forms (this document); encouraging Client Companies to provide training and re-training as needed; making training materials available to all employees and Client Companies by providing written and electronic forms of information; encouraging Client Companies to have regular safety programs and safety awareness projects. **Employees can anonymously inform Payrolling.com of any work hazards by contacting Bob Safe via phone, fax, mail or email. Phone: 800-691-3075, 858-866-2600; Fax: 858-866-2601, safety@payrolling.com; 4626 Albuquerque St., San Diego, CA 92109.**

Hazard Assessment: It is **Payrolling.com's** intent to maintain effective standards for guarding against injuries and illnesses while on the job. All employees must be committed to the prevention of injuries and illnesses. Success in all safety and health matters also depends upon cooperation between **Payrolling.com** and the Client Company, Client Company supervisors and all **Payrolling.com** employees as well as between employees and co-workers. Every **Payrolling.com** worker has the right to expect that he/she will be provided with an adequate place in which to work and adequate equipment with which to do the job. Therefore, it is **Payrolling.com's** policy that Client Companies provide and maintain safe and healthful working conditions and adhere to operating practices that will safeguard all **Payrolling.com** employees. Since the Client Company maintains control over the work site, they inherently have the responsibility for ensuring that equipment and procedures meet safety standards. Therefore, the Client Company should also incorporate needed safety training as part of their job specific training for **Payrolling.com** employees. **Payrolling.com** employees should seek additional information/training from their Client Company supervisor if they feel unprepared to perform their job duties. In addition, if a **Payrolling.com** employee does not receive the training he/she needs, he/she should inform **Payrolling.com** immediately. Carelessness and unsafe working conditions are the major

causes of accidents in the workplace. **Payrolling.com** employees are obliged to observe safety regulations and to report any potentially dangerous working condition to their Client Company supervisor and **Payrolling.com**.

Training and Instruction: It is **Payrolling.com's** goal to make all employees aware of safety procedures at their current work site. Employees are to perform only the jobs they are trained and equipped for. An employee has a right to refuse a job that is dangerous or puts them in a potentially hazardous situation. All employees are encouraged to contact **Payrolling.com** in case any hazardous situations arise and **Payrolling.com** will address the matter promptly, according to the IIP Program outlines.

The Client Company, as co-employer with **Payrolling.com**, as defined in the definitions provided by the EDD, must take into regard that **Payrolling.com** does not directly supervise, hire, train or direct the daily duties of its employees. It is therefore the primary responsibility of the Client Company to ensure that **Payrolling.com** employees are trained for their respective jobs. **Payrolling.com** will, in good faith, make all provisions to ensure that employees are trained in general safety procedures and that assistance is readily available to them and the Client Company. It is the responsibility of each employee that all tasks be conducted in a safe and efficient manner complying with local, state, and federal safety and health regulations.

The following are resources available to Client Companies and **Payrolling.com** employees:

- A complete list of facilities that are able to treat employees that are hurt or injured on the job.
- The IIP Program in its complete form.
- Phone numbers and addresses to agencies that can better serve Client Companies and employees and make them more aware of safety issues and compliance.

What to do in case of an Accident

Inform your Client Company supervisor immediately and seek appropriate first-aid treatment at work. Even a sliver or a scratch should be reported and tended to, to prevent risk of infection. If medical care is necessary, you will be sent to a doctor or hospital. If the injury is not life threatening and time permits, you should call **Payrolling.com** for a referral to a health provider, unless a primary treating physician has been assigned PRIOR to the accident.

For any life or limb threatening injury, or injury that poses an immediate threat to your health, call 911 immediately. **ALL ACCIDENTS MUST BE REPORTED TO PAYROLLING.COM AND YOUR CLIENT COMPANY IMMEDIATELY. A FULL REPORT AND/OR INVESTIGATION WILL TAKE PLACE.**

It is also the policy of **Payrolling.com** to inform OSHA and the appropriate government agencies of the non-compliance.

All employees of **Payrolling.com** have a right to Worker's Compensation Insurance and to the appropriate benefits listed hereafter: Temporary Disability, Permanent Disability, Medical, Vocational Rehabilitation and Death. **Payrolling.com** is insured by Lumberman's Insurance.

CALIFORNIA EMPLOYEES (if working outside CA, please skip this section): California employees have the right to pre-designate their regular treating physician as their primary doctor for a work-related injury. If you have a regular treating physician that you would like to designate, please complete the information below. If you do not wish to specify a physician, check the box below, sign and continue to the next section of this packet:

In the event of a work related injury, I will use the physicians provided by **Payrolling.com**

Physician Name: _____ Address: _____ Phone: _____

NOTICE: Worker's Compensation fraud is a punishable offense. **Payrolling.com** WILL prosecute those who commit fraud to the fullest extent of the law.

Acknowledgment

PLEASE READ AND SIGN BELOW:

I have read and understand the above **Payrolling.com** policies including: Eligibility to work in the United States, Equal Employment Opportunity, FMLA, Drugs in the Workplace, Harassment, Sexual Harassment, Safety in the Workplace, Illness and Injury Prevention Program and What to Do in Case of an Accident. I understand that this is an abridged portion of the employee handbook and that I am responsible for reviewing the full handbook, located at www.payrolling.com or by contacting my Account Manager, within 5 days of signing this packet. I understand that these policies are subject to change and that only the President of **Payrolling.com** is authorized to make any such revisions. I acknowledge these policies and the employee handbook are a guide only and that they do not represent a legal document or a contract of employment. Failure to comply with **Payrolling.com** policies and procedures is ground for disciplinary action, up to and including termination.

Signature: _____ Print Name: _____ Date: _____

Form W-4 (2009)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2009 expires February 16, 2010. See Pub. 505, Tax Withholding and Estimated Tax.

Note. You cannot claim exemption from withholding if (a) your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earner/multiple job situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or

dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

Nonresident alien. If you are a nonresident alien, see the Instructions for Form 8233 before completing this Form W-4.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2009. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A	_____
B	Enter "1" if: <div style="display: inline-block; vertical-align: middle;"> <ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. </div>	B	_____
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C	_____
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D	_____
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E	_____
F	Enter "1" if you have at least \$1,800 of child or dependent care expenses for which you plan to claim a credit	F	_____
(Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)			
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three or more eligible children. • If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have six or more eligible children. 	G	_____
H	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ▶	H	_____
	For accuracy, complete all worksheets that apply. <ul style="list-style-type: none"> • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$25,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below. 		

----- Cut here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p>	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold; text-align: center;">2009</div>
1 Type or print your first name and middle initial. Last name		2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5 _____
6 Additional amount, if any, you want withheld from each paycheck		6 \$ _____
7 I claim exemption from withholding for 2009, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶		7 _____
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (Form is not valid unless you sign it.) ▶		Date ▶
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional) 10 Employer identification number (EIN)

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions, claim certain credits, adjustments to income, or an additional standard deduction

1 Enter an estimate of your 2009 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2009, you may have to reduce your itemized deductions if your income is over \$166,800 (\$83,400 if married filing separately). See *Worksheet 2* in Pub. 919 for details.) 1 \$ _____

2 Enter: $\left\{ \begin{array}{l} \$11,400 \text{ if married filing jointly or qualifying widow(er)} \\ \$ 8,350 \text{ if head of household} \\ \$ 5,700 \text{ if single or married filing separately} \end{array} \right\}$ 2 \$ _____

3 Subtract line 2 from line 1. If zero or less, enter “-0-” 3 \$ _____

4 Enter an estimate of your 2009 adjustments to income and any additional standard deduction. (Pub. 919) 4 \$ _____

5 Add lines 3 and 4 and enter the total. (Include any amount for credits from *Worksheet 8* in Pub. 919.) 5 \$ _____

6 Enter an estimate of your 2009 nonwage income (such as dividends or interest) 6 \$ _____

7 Subtract line 6 from line 5. If zero or less, enter “-0-” 7 \$ _____

8 Divide the amount on line 7 by \$3,500 and enter the result here. Drop any fraction 8 _____

9 Enter the number from the **Personal Allowances Worksheet**, line H, page 1 9 _____

10 Add lines 8 and 9 and enter the total here. If you plan to use the **Two-Earners/Multiple Jobs Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 10 _____

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

Note. Use this worksheet *only* if the instructions under line H on page 1 direct you here.

1 Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) 1 _____

2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you are married filing jointly and wages from the highest paying job are \$50,000 or less, do not enter more than “3.” 2 _____

3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter “-0-”) and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet 3 _____

Note. If line 1 is *less than* line 2, enter “-0-” on Form W-4, line 5, page 1. Complete lines 4–9 below to calculate the additional withholding amount necessary to avoid a year-end tax bill.

4 Enter the number from line 2 of this worksheet 4 _____

5 Enter the number from line 1 of this worksheet 5 _____

6 Subtract line 5 from line 4 6 _____

7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here 7 \$ _____

8 Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed 8 \$ _____

9 Divide line 8 by the number of pay periods remaining in 2009. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2008. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck 9 \$ _____

Table 1

Table 2

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$4,500	0	\$0 - \$6,000	0	\$0 - \$65,000	\$550	\$0 - \$35,000	\$550
4,501 - 9,000	1	6,001 - 12,000	1	65,001 - 120,000	910	35,001 - 90,000	910
9,001 - 18,000	2	12,001 - 19,000	2	120,001 - 185,000	1,020	90,001 - 165,000	1,020
18,001 - 22,000	3	19,001 - 26,000	3	185,001 - 330,000	1,200	165,001 - 370,000	1,200
22,001 - 26,000	4	26,001 - 35,000	4	330,001 and over	1,280	370,001 and over	1,280
26,001 - 32,000	5	35,001 - 50,000	5				
32,001 - 38,000	6	50,001 - 65,000	6				
38,001 - 46,000	7	65,001 - 80,000	7				
46,001 - 55,000	8	80,001 - 90,000	8				
55,001 - 60,000	9	90,001 - 120,000	9				
60,001 - 65,000	10	120,001 and over	10				
65,001 - 75,000	11						
75,001 - 95,000	12						
95,001 - 105,000	13						
105,001 - 120,000	14						
120,001 and over	15						

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may also subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws, and using it in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Instructions

Read all instructions carefully before completing this form.

Anti-Discrimination Notice. It is illegal to discriminate against any individual (other than an alien not authorized to work in the United States) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents presented have a future expiration date may also constitute illegal discrimination. For more information, call the Office of Special Counsel for Immigration Related Unfair Employment Practices at 1-800-255-8155.

What Is the Purpose of This Form?

The purpose of this form is to document that each new employee (both citizen and noncitizen) hired after November 6, 1986, is authorized to work in the United States.

When Should Form I-9 Be Used?

All employees, citizens, and noncitizens hired after November 6, 1986, and working in the United States must complete Form I-9.

Filling Out Form I-9

Section 1, Employee

This part of the form must be completed no later than the time of hire, which is the actual beginning of employment. Providing the Social Security Number is voluntary, except for employees hired by employers participating in the USCIS Electronic Employment Eligibility Verification Program (E-Verify). **The employer is responsible for ensuring that Section 1 is timely and properly completed.**

Noncitizen Nationals of the United States

Noncitizen nationals of the United States are persons born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.

Employers should note the work authorization expiration date (if any) shown in **Section 1**. For employees who indicate an employment authorization expiration date in **Section 1**, employers are required to reverify employment authorization for employment on or before the date shown. Note that some employees may leave the expiration date blank if they are aliens whose work authorization does not expire (e.g., asylees, refugees, certain citizens of the Federated States of Micronesia or the Republic of the Marshall Islands). For such employees, reverification does not apply unless they choose to present

in Section 2 evidence of employment authorization that contains an expiration date (e.g., Employment Authorization Document (Form I-766)).

Preparer/Translator Certification

The Preparer/Translator Certification must be completed if **Section 1** is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete **Section 1** on his or her own. However, the employee must still sign **Section 1** personally.

Section 2, Employer

For the purpose of completing this form, the term "employer" means all employers including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors. Employers must complete **Section 2** by examining evidence of identity and employment authorization within three business days of the date employment begins. However, if an employer hires an individual for less than three business days, **Section 2** must be completed at the time employment begins. Employers cannot specify which document(s) listed on the last page of Form I-9 employees present to establish identity and employment authorization. Employees may present any List A document **OR** a combination of a List B and a List C document.

If an employee is unable to present a required document (or documents), the employee must present an acceptable receipt in lieu of a document listed on the last page of this form. Receipts showing that a person has applied for an initial grant of employment authorization, or for renewal of employment authorization, are not acceptable. Employees must present receipts within three business days of the date employment begins and must present valid replacement documents within 90 days or other specified time.

Employers must record in Section 2:

1. Document title;
2. Issuing authority;
3. Document number;
4. Expiration date, if any; and
5. The date employment begins.

Employers must sign and date the certification in **Section 2**. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. If photocopies are made, they must be made for all new hires. Photocopies may only be used for the verification process and must be retained with Form I-9. **Employers are still responsible for completing and retaining Form I-9.**

For more detailed information, you may refer to the *USCIS Handbook for Employers (Form M-274)*. You may obtain the handbook using the contact information found under the header "USCIS Forms and Information."

Section 3, Updating and Reverification

Employers must complete **Section 3** when updating and/or reverifying Form I-9. Employers must reverify employment authorization of their employees on or before the work authorization expiration date recorded in **Section 1** (if any). Employers **CANNOT** specify which document(s) they will accept from an employee.

- A.** If an employee's name has changed at the time this form is being updated/reverified, complete Block A.
- B.** If an employee is rehired within three years of the date this form was originally completed and the employee is still authorized to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.
- C.** If an employee is rehired within three years of the date this form was originally completed and the employee's work authorization has expired **or** if a current employee's work authorization is about to expire (reverification), complete Block B; and:
 - 1.** Examine any document that reflects the employee is authorized to work in the United States (see List A **or** C);
 - 2.** Record the document title, document number, and expiration date (if any) in Block C; and
 - 3.** Complete the signature block.

Note that for reverification purposes, employers have the option of completing a new Form I-9 instead of completing **Section 3**.

What Is the Filing Fee?

There is no associated filing fee for completing Form I-9. This form is not filed with USCIS or any government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the Privacy Act Notice below.

USCIS Forms and Information

To order USCIS forms, you can download them from our website at www.uscis.gov/forms or call our toll-free number at 1-800-870-3676. You can obtain information about Form I-9 from our website at www.uscis.gov or by calling 1-888-464-4218.

Information about E-Verify, a free and voluntary program that allows participating employers to electronically verify the employment eligibility of their newly hired employees, can be obtained from our website at www.uscis.gov/e-verify or by calling 1-888-464-4218.

General information on immigration laws, regulations, and procedures can be obtained by telephoning our National Customer Service Center at 1-800-375-5283 or visiting our Internet website at www.uscis.gov.

Photocopying and Retaining Form I-9

A blank Form I-9 may be reproduced, provided both sides are copied. The Instructions must be available to all employees completing this form. Employers must retain completed Form I-9s for three years after the date of hire or one year after the date employment ends, whichever is later.

Form I-9 may be signed and retained electronically, as authorized in Department of Homeland Security regulations at 8 CFR 274a.2.

Privacy Act Notice

The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 USC 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Office of Special Counsel for Immigration-Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed, since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.

Department of Homeland Security
U.S. Citizenship and Immigration Services

Form I-9, Employment Eligibility Verification

Read instructions carefully before completing this form. The instructions must be available during completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents have a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification *(To be completed and signed by employee at the time employment begins.)*

Print Name: Last	First	Middle Initial	Maiden Name
Address <i>(Street Name and Number)</i>		Apt. #	Date of Birth <i>(month/day/year)</i>
City	State	Zip Code	Social Security #

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):

- A citizen of the United States
- A noncitizen national of the United States (see instructions)
- A lawful permanent resident (Alien #) _____
- An alien authorized to work (Alien # or Admission #) _____ until (expiration date, if applicable - month/day/year)

Employee's Signature	Date <i>(month/day/year)</i>
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Preparer and/or Translator Certification *(To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.*

Preparer's/Translator's Signature	Print Name
Address <i>(Street Name and Number, City, State, Zip Code)</i>	
Date <i>(month/day/year)</i>	

Section 2. Employer Review and Verification *(To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number, and expiration date, if any, of the document(s).)*

List A	OR	List B	AND	List C
Document title: _____		_____		_____
Issuing authority: _____		_____		_____
Document #: _____		_____		_____
Expiration Date <i>(if any)</i> : _____		_____		_____
Document #: _____		_____		_____
Expiration Date <i>(if any)</i> : _____		_____		_____

CERTIFICATION: I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) _____ and that to the best of my knowledge the employee is authorized to work in the United States. (State employment agencies may omit the date the employee began employment.)

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name and Address <i>(Street Name and Number, City, State, Zip Code)</i> Payrolling.com 4626 Albuquerque St., San Diego, CA 92109		Date <i>(month/day/year)</i>

Section 3. Updating and Reverification *(To be completed and signed by employer.)*

A. New Name <i>(if applicable)</i>	B. Date of Rehire <i>(month/day/year)</i> <i>(if applicable)</i>
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C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment authorization.

Document Title: _____	Document #: _____	Expiration Date <i>(if any)</i> : _____
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I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative	Date <i>(month/day/year)</i>
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LISTS OF ACCEPTABLE DOCUMENTS

All documents must be unexpired

LIST A

**Documents that Establish Both
Identity and Employment
Authorization**

LIST B

**Documents that Establish
Identity**

LIST C

**Documents that Establish
Employment Authorization**

	OR	
1. U.S. Passport or U.S. Passport Card		1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa		2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address
4. Employment Authorization Document that contains a photograph (Form I-766)		2. Certification of Birth Abroad issued by the Department of State (Form FS-545)
5. In the case of a nonimmigrant alien authorized to work for a specific employer incident to status, a foreign passport with Form I-94 or Form I-94A bearing the same name as the passport and containing an endorsement of the alien's nonimmigrant status, as long as the period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form		3. Certification of Report of Birth issued by the Department of State (Form DS-1350)
	3. School ID card with a photograph	4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
	4. Voter's registration card	
	5. U.S. Military card or draft record	5. Native American tribal document
	6. Military dependent's ID card	
	7. U.S. Coast Guard Merchant Mariner Card	
8. Native American tribal document	6. U.S. Citizen ID Card (Form I-197)	
9. Driver's license issued by a Canadian government authority		
6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI	For persons under age 18 who are unable to present a document listed above:	7. Identification Card for Use of Resident Citizen in the United States (Form I-179)
	10. School record or report card	8. Employment authorization document issued by the Department of Homeland Security
	11. Clinic, doctor, or hospital record	
	12. Day-care or nursery school record	

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)



NON-DISCLOSURE AGREEMENT

During my employment with **Payrolling.com**, I may learn confidential information, and other proprietary data. I agree to keep this information confidential and to use it only during the time that I am employed by **Payrolling.com, on assignment with Client Company** and for the benefit of **Client Company**.

I also agree that I will not use for myself or others, or disclose to others (including future employers), any of this information, without the prior express written permission of **Payrolling.com and Client Company**. This promise will be in effect both during my employment and after the termination of my employment with **Payrolling.com and Client Company**.

This Agreement is intended to protect **Payrolling.com and Client Company's** legitimate business interests and does not preclude employees from discussing the terms and conditions of their employment. For example, the information covered by this Agreement includes, but is not limited to, technical information, methods, business information, client lists, pricing data, employment records, financial data, and marketing data.

This Agreement does not apply to any information that:

- is or becomes publicly known through no fault of my own;
- I can show that I possessed prior to my employment with **Payrolling.com**;
- I received from a third party who did not receive it from **Payrolling.com or Client Company**;
- I can show that I independently developed; or
- is required to be disclosed by a government agency, legislative body, or court.

I also agree that:

- On the termination of my employment from **Payrolling.com and Client Company**, I will return all company documents and other items belonging to the company. I will not retain copies, notes, or abstracts of these items.
- **Payrolling.com** may notify other parties of this agreement, including future or prospective employers.
- I will promptly notify **Payrolling.com and Client Company** of any unauthorized release of trade secrets, confidential information, or other proprietary data.
- This agreement does not give me a license to or rights in any of **Payrolling.com or Client Company's** information.

Print Name of Employee: _____

Signature: _____ Date: _____



Payment Options Form

Please select one of the payment options and fill out the information requested below. Please initial to agree to the following for payment methods:

- _____ I understand that if Payrolling.com receives my approved time prior to the approval deadline, then my funds *should* be available in my account by the PAYDATE indicated on my pay stub. If I elect for the Visa Pay Card funds should be available the day after the PAY DATE listed. This time may vary depending on my bank's ACH (Automatic Clearing House) cycle. Direct Deposit scheduling may also be affected by holidays and cause deposits to be credited a day later to my account.
- _____ I understand that it is my responsibility to verify that funds are transferred to my account before I draw on those funds or have an automatic draft taken out of my account. It is PAYROLLING.COM's recommendation that you verify availability of funds on a weekly basis. **PAYROLLING.COM will not be liable for the availability of your funds or any fees incurred due to NSF. Please make provisions in the unlikely event that a delay in payment may occur.**
- _____ I understand that this authorization will remain in full force and effect until Payrolling.com has received written notification to change or stop a payment method. If I cancel direct deposit, change accounts, I will need to notify Payrolling.com **two weeks** before the change takes place.
- _____ I understand that it is my responsibility to read the Fee/Info Disclosure, Privacy Policy and Terms of Use at www.payrolling.com/benefits in regards to my Visa Pay Card.
- _____ If I elect to receive a physical pay check. I may be responsible for stop payment fees if Payrolling.com mails the check to the correct address. Checks that are mailed may take up 10 days to be delivered and reissue will not occur until after 10 business days. (Please note that banks may charge you to cash or deposit your check).

Visa Pay Card or Direct Deposit is strongly recommended as it is the quickest way to receive your payment.

Please choose one (required):

___ **Direct Deposit** (fastest method to receive payment - **voided check required for activation**)

For deposits to multiple accounts please add accounts on-line.

___ **Visa Pay Card** (takes one extra day; one free ATM withdrawal each pay period)

Please read the emailed disclosure for more information.

Use like a Visa card with no fees as many times as you like; No credit check

___ **Live Check** (estimated delivery 2-10 business days)

EMPLOYEE INFORMATION

Client Company:

Employee Name:

Employee Phone:

Address:

City/State:

Zip:

Email Address:

Social Security Number:

BANK & INFORMATION (Direct Deposit Only)

Bank/Financial Institution Name

Checking or Savings

Routing Number (9 digits):

Account Number

I (WE) HEREBY AUTHORIZE PAYROLLING.COM TO INITIATE CREDIT ENTRIES TO EMPLOYEES (NAMED ABOVE) CHECKING/SAVINGS ACCOUNT AT THE DEPOSITORY FINANCIAL INSTITUTION NAMED ABOVE AND TO CREDIT THE SAME TO SUCH ACCOUNT. I HAVE READ AND UNDERSTAND ALL THE ABOVE INFORMATION. IF INDICATED ABOVE, I AUTHORIZE PAYROLLING.COM TO ISSUE A VISA PAY CARD AND AGREE TO THE TERMS INDICATED ABOVE AND ON THEIR WEBSITE.

Signature: _____

Print Name: _____ Date: _____



2009 Employee Benefits

Following are highlights of the benefits offered by Payrolling.com. For detailed information, rates and applications, visit our website at www.payrolling.com or contact our Benefits Administrator at benefits@payrolling.com or 800-691-3075.

401(k) Retirement Plan

The Payrolling.com 401(k) Plan, through Nationwide Trust Company, FSB, allows you to defer up to **100% (\$16,500 or \$21,500 maximum for 2009)** of your pay pre-tax. **28 investment options, 10 destination funds, and 5 life style funds** are available ranging from conservative to aggressive growth funds. There is no minimum hours worked requirement and employees are eligible **after 60 days of employment**. **Deductions begin the 1st of the quarter after the application is received.**

Group Medical Options*

We offer medical insurance through a group health plan to employees who work the minimum weekly hour requirements. Eligibility deadline is **the 1st of the month following 30 days of employment** or during the annual open enrollment period. Coverage includes doctor visits, in-hospital stays and prescriptions. A discount dental/vision plan is also available.

Group Dental Plan*

Group dental coverage is available to employees regularly working 20 or more hours per week. The eligibility deadline is **the 1st of the month following 30 days of employment** or during the annual open enrollment period

Medical/Dependent Care Flexible Spending Accounts (125 Plan)*

Flexible Spending Accounts allow you to set aside funds pre-tax for out-of-pocket medical and dependent care costs. The annual **maximum is \$1,000 for medical and \$5,000 for dependent care expenses.** Employees working 20 or more hours per week are eligible. **Applications must be received prior to the 1st of the month following 30 days of employment** or during the open enrollment period.

529 Savings Plan

529 plans are a great way to start saving for the high cost of higher education. Contributions are made after tax and there is no tax on earnings withdrawn for higher education. All employees are eligible **after 60 days of employment.**

Discount Fitness Center Membership

We have established discount corporate rates at all Bally Total Fitness facilities nationwide. Monthly rates vary by location. There is no minimum hours worked requirement and employees are eligible to **enroll anytime.**

Additional Benefits:

- **Commuter Check & Parking Voucher Program:** purchase various transit coupons, tickets, passes with pre-tax dollars.
- **Alliant Credit Union Membership:** investments, mortgages, banking.
- **Treasury Direct Securities:** purchase electronic securities directly from the US Treasury via payroll deductions.
- **Dell Employee Program:** discounted pricing on computers and products available.
- **Entertainment & Services Discounts:** including Disneyland, Sea World, Knott's Berry Farm, Universal Studios, and AMC Theaters. Visit www.funex.com or contact benefits@payrolling.com

*If you choose not to enroll in these benefits by the deadline specified, you will be unable to sign up until the next open enrollment period or if you experience a qualifying event.

California employees: Visit our website for information on state Paid Family Leave and Disability Insurance.

PLEASE RETAIN THIS AND ALL FOLLOWING PAGES FOR YOUR RECORDS



HIPAA – COBRA Information

Statement of HIPAA Portability Rights

On August 21, 1996, the Health Insurance Portability and Accountability Act of 1996 (HIPAA) was signed into law. (Pub. L. 104-191) HIPAA offers protection for American workers that improve portability and continuity of coverage.

HIPAA protects workers and their families by limiting exclusions for preexisting medical conditions, provides credit against maximum preexisting condition exclusion periods for prior health coverage and a process for providing certificates showing periods of prior coverage to new groups health plan or health insurance issuer. HIPAA also provides new rights that allow individuals to enroll for health coverage when they lose other health coverage, get married, or add a new dependent. HIPAA guarantees availability of health insurance coverage for small employers and renewability of health insurance coverage for both small and large employers. HIPAA preserves the states' role in regulating health insurance, including the states' authority to provide greater protections than those available under federal law.

The law defines a preexisting condition as one for which medical advice, diagnosis, care, or treatment was recommended or received during the 6-month period prior to an individual's enrollment date (which is the earlier of the first day of health coverage or the first day of any waiting period for coverage). Group health plans and issuers may not exclude an individual's preexisting medical condition from coverage for more than 12 months (18 months for late enrollees) after an individual's enrollment date. Under HIPAA, a new employer's plan must give individuals credit for the length of time they had prior continuous health coverage, without a break in coverage of 63 days or more, thereby reducing or eliminating the 12-month exclusion period (18 months for late enrollees).

Creditable coverage includes prior coverage under another group health plan, an individual health insurance policy, COBRA, Medicaid, Medicare, CHAMPUS, the Indian Health Service, a state health benefits risk pool, FEHBP, the Peace Corps Act, or public health plan. Certificates of creditable coverage must be provided automatically and free of charge by the plan or issuer when an individual loses coverage under the plan, becomes entitled to elect COBRA continuation coverage or exhausts COBRA. A certificate must also be provided free of charge upon request while you have coverage or anytime within 24 months after your coverage ends. Certificates of creditable coverage should contain information about the length of time your or your dependents had coverage as well as the length of any waiting period for coverage that applies to your or your dependents. For plan beginning after July 1, 2005, certificates of creditable coverage should also include an educational statement that describes individuals' HIPAA portability rights. If a certificate is not received or the information on the certificate is wrong, you should contact your prior plan or issuer. You have a right to show prior creditable coverage with other evidence – like pay stubs, explanation of benefits, letters from a doctor – if you cannot get a certificate.

Special enrollment rights are provided for individuals who lose their coverage in certain situations, including on separation, divorce, death, termination of employment and reduction in hours. Special enrollment rights also are provided if employer contributions toward the other coverage terminates. Special enrollment rights are provided for employees, their spouses and new dependents upon marriage, birth, adoption, or placement for adoption.

It is prohibited that individuals are not excluded from coverage, denied benefits, or charged more for coverage offered by a plan or issuer, based on health status-related factors.

Group Health Continuation Coverage under COBRA

The Consolidated Omnibus Budget Reconciliation Act (COBRA) gives workers who lost their health benefits the right to choose to continue group health benefits provided by the plan under certain circumstances. This notice is to inform you of your rights.

Several events can cause workers to lose group health coverage may result in the right to COBRA coverage. These include: voluntary or involuntary termination of the covered employee's employment for reasons other than gross misconduct, reduced hours of work for covered employee, covered employee becoming entitled to Medicare, divorce or legal separation, death, and loss of status as a dependent child under plan rules.

Individuals entitled to COBRA continuation coverage are called qualified beneficiaries. Individuals who may be qualified beneficiaries are the spouse and dependent children of a covered employee, in certain cases, the covered employee. In order to be a qualified beneficiary an individual must generally be covered under a group health plan on the day before the event that caused loss of coverage. Children born to the covered employee, or who is placed for adoption with the covered employee during a period of COBRA continuation is also a qualified beneficiary.

Under COBRA, the employee or family member may qualify to keep their group health plan benefits for a set period of time, depending on the reason for losing the health coverage. If loss of coverage is due to termination (other than gross misconduct) or reduction of hours, the covered employee and qualified beneficiaries may continue coverage for a period of 18 months. This 18 month period may be extended up to 29 months for qualified beneficiaries in cases where the qualified beneficiary is determined to be disabled for purposes of COBRA. If loss of coverage is due to entitlement to Medicare, divorce or legal separation, or death of covered employee qualified beneficiaries may continue coverage for a period of 36 months. If loss of coverage is due to loss of dependent child status, the dependent child may continue coverage for a period of 36 months.

At time coverage commences you will be notified of your rights and election notice of COBRA. COBRA allows at least 60 days from the date the election notice is provided for the covered employee and each qualified beneficiary to elect continuation coverage. Under COBRA, the covered employee or family member has the responsibility to notify the plan administrator of a divorce, legal separation, disability or loss of dependence child status under the plan with in 60 days of the event date.

Qualified individuals may be required to pay the entire premium for coverage up to 102% of the cost of the plan. Premiums may be higher for persons exercising the disability provisions of COBRA. Initial payment must be received with in 45 days from the date of coverage election. Failure to make payments in a timely manner will result in loss of coverage. A 30-day grace period applies to all payments after the initial payment. Premiums may be increased by the plan.